



THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Board of Assessors Meeting for September 15, 2022 Agenda

A meeting of the Board of Assessors is scheduled for Thursday, September 15, 2022 at 9:00AM
At the Nashua City Hall, 3rd Floor Auditorium, 229 Main Street, Nashua, NH 03060.

You may also join online via Zoom:

<https://us02web.zoom.us/j/82065928885?pwd=WjRoNm8rRkgvR1dnZ29WbTV1eE50Zz09>

Meeting ID: 82065928885 Passcode: 720899
Join Zoom Meeting by telephone: 1-929-205-6099

This meeting will also be broadcast on Comcast Channel 16.

If anybody has a problem accessing the meeting or Channel 16, please call 603-589-3026 and they will help you connect.

- Fifteenth Meeting of 2022.
- Motion:
 - ✦ To approve minutes of the public and non-public sessions of The Board of Assessors Meeting of Thursday, August 25, 2022
- Communications:
 - ✦ Kim Kleiner, Director of Administrative Services and June Perry, Vision – Project Manager – Nashua Revaluation Quarterly Update to the NH Board of Tax and Land Appeals Update
 - ✦ Paul Sullivan, Chief Assessor – Department Update
- Unfinished Business:
 - ✦ None
- New Business Items:
 - ✦ Greg Turgiss
 - ✦ Election of Board Chairman
- Public Comment
- Comments by Members of the Board
- Non-Public Session
- Signature Items

**Public Minutes of the Board of Assessors
Meeting of August 25, 2022**

A meeting of the Board of Assessors was held on Thursday, August 25, 2022 in the 3rd-Floor Auditorium at Nashua City Hall, located at 229 Main Street, Nashua, NH 03060. The meeting was called to order at 9:00 AM by Robert Earley.

Members Present:

Robert Earley Paul Bergeron

Assessing Staff Present:

Paul Sullivan Jessica Marchant Greg Turgiss Cheyann Devlin (via Zoom)

Other City of Nashua Staff Present:

Kim Kleiner Attorney Celia Leonard Rich Berube (via Zoom)

Chairman Robert Earley

I'll call the meeting of the Nashua Board of Assessors to order at 9 AM on Thursday, August 25, 2022. Let the record show that present from the Board are Robert Earley and Paul Bergeron. Daniel Hansberry will not be joining us this morning.

MOTION BY Paul Bergeron to waive the reading of the public minutes from the Board of Assessors meeting held on Thursday, July 28, 2022, accept them and place them on file.

SECONDED BY Robert Earley

VOTE: All in favor

MOTION BY Paul Bergeron to waive the reading of the non-public minutes from the Board of Assessors meeting held on July 28, 2022, accept them and place them on file.

SECONDED BY Robert Earley

VOTE: All in favor

MOTION BY Paul Bergeron to waive the reading of the public session minutes of The Board of Assessors Work session of Thursday, August 4, 2022, accept them and place them on file.

SECONDED BY Robert Earley

VOTE: All in favor

COMMUNICATIONS:

Kim Kleiner gives department update

Ms. Kleiner walked the board members and public viewers through a newly launched tool on the Nashua website. This site houses many tools the public can access to find information, data and resources relating to the revaluation and new preliminary assessment values.

Paul Sullivan gives department update

Mr. Sullivan was introduced as the new Chief of Assessing. He noted he is excited to work for Nashua and the staff has been great to work with thus far.

NEW BUSINESS:

Greg Turgiss presenting:

- Timber Warrant
Mr. Turgiss presented a timber tax warrant for signature by the board.

- Nashua Regional Cancer Center

MOTION BY Paul Bergeron to table this item to the next meeting.

SECONDED BY Robert Earley

VOTE: All in favor

- Youth Council
 - Casey Caster presented to the board explanations for the late filing of the A-9 and A-12 forms for 2022

MOTION BY Paul Bergeron to approve the late filing of Youth Council's A-9 and A-12 for the property located at 74 Northeastern Blvd Unit 9 Acct# 42,150.

SECONDED BY Robert Earley

VOTE: All in favor

MOTION BY Paul Bergeron to approve the charitable exemption for Youth Council for the property located at 74 Northeastern Blvd Unit 9 Acct# 42,150.

SECONDED BY Robert Earley

VOTE: All in favor

- Administrative Abatement

MOTION BY Paul Bergeron to approve the administrative abatement for the property located at 20 University Ave.

SECONDED BY Robert Earley

VOTE: All in favor

- Administrative Abatement

MOTION BY Paul Bergeron to approve the administrative abatement for the property located at 16 Bangor St.

SECONDED BY Robert Earley

VOTE: All in favor

UNFINISHED BUSINESS:

None

PUBLIC COMMENT:

None

COMMENTS BY BOARD MEMBERS:

None

Chairman Robert Earley

Is there a motion to go into non-public session for two reasons, first to discuss matters which, if discussed in public, would likely affect adversely the reputation of any person, other than a member of this board, unless such person requests an open meeting? This exemption shall extend to include any application for assistance or tax abatement or waiver of a fee, fine or other levy, if based on inability to pay or poverty of the applicant, pursuant to RSA 91-A:3, II(c). Second, under 91-A:3, II (I), for the “consideration of legal advice provided by legal counsel, either in writing or orally, to one or more members of the public body, even where legal counsel is not present.”

MOTION BY Paul Bergeron to enter non-public session

SECONDED BY Robert Earley

VOTE:

Mr. Earley-Yes

Mr. Paul Bergeron - Yes

(The Board entered non-public session at 9:32 AM)

(The Board resumed public session at 9:39 AM)

Chairman Robert Earley

Is there a motion to seal the minutes of the non-public session because divulgence of the information likely would 1) affect adversely the reputation of any person other than a member of this public body, and 2) render the proposed action ineffective?

MOTION BY Robert Earley to seal the non-public minutes.

SECONDED BY Paul Bergeron

VOTE:

Mr. Earley-Yes

Mr. Paul Bergeron -Yes

MOTION BY Paul Bergeron to adjourn.

SECONDED BY Robert Earley

VOTE: All in favor

The board adjourned at 9:40 AM

Respectfully submitted,
Jessica Marchant



THE CITY OF NASHUA

Administrative Services Division

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"The Gate City"

Public Items to be presented by Kim Kleiner, Director of Administrative Services

A meeting of the Board of Assessors is scheduled for Thursday, September 15, 2022 at 9:00AM, in the auditorium at City Hall, 229 Main Street, Nashua, NH 03060.

1. Communications – Nashua Revaluation Quarterly Update to the NH Board of Tax and Land Appeals Update – Kim Kleiner will be happy to answer any questions.



THE CITY OF NASHUA

"The Gate City"

Administrative Services Division

Date: September 2, 2022

To: Anne M. Stelmach, Clerk
NH Board of Tax & Land Appeals

From: Kimberly Kleiner, Administrative Services Director, City of Nashua
June Perry, Project Manager, Vision Government Solutions

Cc: Mayor Jim Donchess
Board of Aldermen
Board of Assessors

Subject: City of Nashua Revaluation Quarterly Update

On June 2nd the City of Nashua submitted in a separate correspondence, a contract amendment executed by the City of Nashua and Vision Government Solutions which changed the project completion date to October 1, 2022. Included with the amendment was the required approval by the NH Department of Revenue.

Preliminary values have been mailed to the property owners of Nashua. The City of Nashua has updated the Project website which can be found here: <https://www.nashuanh.gov/1285/2022-Full-Measure-List-Appraisal-and-Rev> and provided videos from public meetings held with the Board of Assessors and Vision Government Solutions regarding the preliminary values:

7/7/2022 – Commercial - Work Session [GOV Board of Assessors Work Session July 7 2022 - YouTube](#) Board of Assessors, Assessing Staff, Vision Government Solutions

8/4/2022 - Revaluation – Work Session [GOV Board of Assessors 8 4 2022 - Bing video](#) - Board of Assessors, NH Department of Revenue, Assessing Staff, Vision Government Solutions

Also provided with this update for your review are the following documents:

- A. July 8, 2022 and September 2, 2022 – Project Status Report s– June Perry
- B. July 7, 2022 – Commercial Presentation Overview
- C. August 4, 2022 – Nashua 2022 Revaluation Summary of Values Conclusions
- D. 20220824 Preliminary Values - Press Release and News Flash
- E. Sample Impact Letter
- F. September 2, 2022 Assessing Quarterly Newsletter

The City of Nashua contracted with ESRI (Environmental Systems Research Institute) to provide a website containing a variety of resources for property owners. Accessible directly from the City Website the Equity Property Value Website contains:

1. Taxpayer Revaluation Information – How are values determined
2. 2019 – 2022 Full Measure & List Appraisal and Revaluation Documents and Milestones
3. City of Nashua 2022 Revaluation Data – Preliminary Values by Owner and Address
4. Detailed property assessment data by property
5. Residential Sales - April 1, 2021 through March 31, 2022 by Style
6. Commercial Sales - April 1, 2021 through March 31, 2022
7. Property Sales Search Application
8. Important Dates and Deadlines
9. What to do if you have Questions



For more information:

June Perry
Project Manager
Vision Government Solutions
JPerry@vgsi.com
508-351-3634

Kim Kleiner
Administrative Services Director
City of Nashua
kleinerk@nashuanh.gov
603-589-3020

(A)

VISION
GOVERNMENT SOLUTIONS

Project Status Report
From June Perry
City of Nashua NH
Date: July 8, 2022

CODE	TASK
100	Bonding, Office Set-up, Project Set-up, Public Relations
200	Data Collection, Data Mailers, Building Permits, Sales Inspections, Quality Control and Data Entry
300	Residential Valuation
400	Commercial/Industrial Valuation
500	Residential Field Review, Data Entry
600	Commercial/Industrial Field review, Income Production, Reconcile Cost and Income
700	Digital Imaging, Documentation
900/ 1000	Project Finalization, Change Notices, Special Land Pricing, Client Meetings, Support of Values, Goodwill

Task 100/200

- Bonding is complete. GIS maps have been provided. Building permits are being completed by the City through April 1, 2020. Vision is responsible for building permits though April 1, 2022.
- Public Relations will be on going throughout the project, with on-going sample press releases provided, and meetings available upon request.
- Updates will be provided throughout the project.
- The initial startup meeting with the Board and DRA was March 2, 2020, at City Hall.
- An update to the Board was held on June 4th, September 18th, December 17th, 2020, and March 18th, June 3rd, October 7th, and (November 15, 2021 with council) December 16, 2021. March 17, 2022, June 2, 2022, July 7, 2022.

 **VISION**
GOVERNMENT SOLUTIONS

- Project commenced March 3rd, 2020.
- Data Collection guidelines have been completed. Lister's information has been completed and the police department has been informed of all aspects of the data collection phase of the revaluation.
- Data entry will be ongoing throughout the project, commencing after June 2020.
- Usernames and passwords have been assigned and will have people associated with them do the data entry.
- Daily communication with the Assessor's office is on-going concerning the progress of the data collection as well as any issues to be addressed.

- Ward 1-9 Property record cards have been printed.

- Images are being taken and will coincide with production numbers.
Images are also being captured to the live database.
Data entry is on-going.
- **The database is live in Nashua NH**

- Parcel Counts all classes of properties including vacants by Ward
Ward 1 count 3,869
Ward 2 count 3,478
Ward 3 count 2,845
Ward 4 count 2,287
Ward 5 count 4,480
Ward 6 count 3,035
Ward 7 count 3,027
Ward 8 count 2,764
Ward 9 count 3,521

The following is the measure and listing numbers accountable as of June 25, 2022

Total Residential Improved Parcel Count	25,605
Measured Improved Parcel Count	25,304
Refusals to Date - Full	<u>301</u>
Total Measures with refusals	25,605
Total Percent Complete Measured	100 %
Total Interior Inspections to date	5506

 **VISION**
GOVERNMENT SOLUTIONS

Total Commercial/Industrial/Exempt Improved Parcel Count 1,964

Total Measures	1,961
Refusals to Date- Full	<u>3</u>
Total Measured with refusals	1,964
Total Percent Complete Measured	100%

Interior Inspections	261
callback appointments	<u>277</u>
Total Interior Inspections to date	538

The callback letter has been approved.
Ward 1 residential class mailed 6/30/2021
Ward 2 residential class mailed 8/13/2021
Ward 3 residential class mailed 11/22/2021
Wards 4,5,6 residential class mailed 12/21/2021
Ward 7 residential class mailed 2/24/2022
Ward 8 residential class mailed 2/28/2022
Ward 9 residential class mailed 3/3/2022
Commercial, Industrial mailed 4/1/2022

Call back Appointments are done.

Task 300/400

February/March/April 2022

- Residential valuation is on-going.
- Residential Sales review is ongoing.
- Preliminary analysis is ongoing.
- Residential field review cards printed from Assessor's office
- Cards received April 20, 2022,
- Field review to commence
- Income and Expense forms sent out by the Assessor's office.
- Data entry on going

Task 500/600

May/June/July

- Field review is on-going
- Commercial, Industrial field review -complete
- Income and Expense forms entered and reconciliation of commercial values ongoing



Task 900

- **The following is the revised timetable is for the hearing phase of the job through the project's completion.**
- Impact notice mailing no later than August 25, 2022.
- Appointments taken for hearings scheduled for August/September 19, 2022.
- Hearings scheduled for August 29-September 19, 2022.
- Second Impact Notices mailed by September 23, 2022.
- Project Completed by October 1, 2022.

If you should have any questions, please do not hesitate to call.

Sincerely,

*June Perry
Project Manager
508-351-3634*

A2



Project Status Report
From June Perry
City of Nashua NH
Date: September 2, 2022

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GOVERNMENT SOLUTIONS

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GOVERNMENT SOLUTIONS

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Task 500/600

May/June/July 2022

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- Commercial, Industrial field review -complete
- Income and Expense forms entered and reconciliation of commercial values -complete.



August/September 2022

Task 900

- **The following is the revised timetable is for the hearing phase of the job through the project's completion.**
- Impact notices were approved and mailed August 22, 2022.
- Appointments taken for hearings scheduled for August 26 -September 12, 2022.
- Hearings scheduled for August 29-September 19, 2022.
- Final values completed September 23-27.
- Second Impact Notices mailed by the end of September
- Project Completed by October 1, 2022.

If you should have any questions, please do not hesitate to call.

Sincerely,

*June Perry
Project Manager
508-351-3634*

(B)

NASHUA, NH COMMERCIAL PRESENTATION

Commercial Valuation Process:

The purpose of the mass appraisal is to determine an opinion of the market value of all the commercial properties in the Municipality for 4/1/2022. In the appraisal of real estate, there are three recognized approaches to value. These are: Cost Approach, Sales Approach, and Income Approach.

Cost Approach Methodology: The cost approach is based on the theory that an informed buyer would not pay more for a property than the cost to build a reasonable substitute. The cost approach is therefore based on a comparison of the subject property to the cost to produce a new subject property or a substitute property. Items considered in this estimate are the age, condition, and utility of the property.

In applying the cost approach, the appraiser will first value the land of the subject based on comparable land sales, sales land residuals or income land residuals. However, there were limited land sales in the prescribed time frame. As such the cost rate was developed first. The appraiser will estimate the cost to construct the existing structure, along with any site improvements, and then deduct any accrued depreciation from the cost. The land value is added to the cost value to derive an indication of market value by the cost approach.

Below are examples of the base rate changes that were made as a result of the analysis.

BUILDING TYPE(STYLE)	DESCRIPTION	PREVIOUS BASE RATE	NEW RATE	% DIFFERENCE
12	COMMERCIAL	\$ 63.00	\$ 72.50	1.15
14	APARTMENT	\$ 100.00	\$ 150.00	1.50
14R	RES APARTMENT	\$ 98.00	\$ 160.00	1.63
15	STRIP STORE	\$ 124.00	\$124.00	1.00
16	PLAZA	\$ 109.00	\$ 109.00	1.00
18	OFFICE	\$ 105.00	\$105.00	1.00
27	AUTO DEALER	\$ 125.00	\$ 125.00	1.00
40	INDUSTRIAL	\$ 58.00	\$ 88.00	1.51
41	R & D	\$ 81.00	\$ 105.00	1.30

48	WAREHOUSE	\$ 49.00	\$ 67.00	1.37
53	PRE-ENG WAREHOUSE	\$ 35.00	\$ 45.00	1.29
80	STORE/APARTMENT	\$ 94.00	\$ 150.00	1.60

Land Valuation Models: The Commercial/Industrial land sales, sales residuals and income residuals were analyzed by area to derive typical land value ranges. Jurisdiction adjustment factors were derived to modify the basic land curve to the market characteristics of each neighborhood. The overall base acre value of \$250,000 was increased 5% or \$262,500 to allow for the changes indicated in the market analysis. The City is broken up into jurisdictions(neighborhoods) see ranges based on location below.

Fair	Below Average	Average	Above Average	Good	VG	Excel
\$180,000	\$220,000	\$262,500	\$360,000	\$420,000	\$570,000	\$850,000

Income Approach Modeling:

Market Rent Analysis: The first step in analyzing properties income potential is to establish market rent for land and improvements. To establish a basis for market rent, rentals of comparable properties in the city for all property types have been considered. Market rent is the rental income that a property would most probably command in an open market; indicated by current rents paid and asked for comparable space as of the date of the appraisal. Market rent may differ from contract rent, which is rent paid because of a specific agreement. Market rent is applicable when the property rights appraised are fee simple. To estimate the property's market rent, rental data from comparable properties are required to be gathered and analyzed.

Income and expense statements were mailed out to all commercial property owners throughout the City. This data was examined, qualified and analyzed to develop market rent schedules and vacancy/expense ratios for each property type (i.e., retail, office, industrial, etc.). National real estate publications were also reviewed to further support the market rents that were established. The rates determined are for properties that are of average quality and location. A quality adjustment is applied for utility, location, building condition and any specific conditions.

Once all these factors have been considered, a final net operating income (NOI) is established for each property based on current market conditions for the fee simple interest.

Below are examples of the various type(average market rents) that were adjusted after the analysis.

Type	Description	Rent Rate unit/SF	Previous Rent Rate	Ratio
APT 2 Bed Room	Apartment	1,800	1,330	1.35
BNK	BANK	30	18	1.67
DLR	AUTO DLR	12	12	1.00
FFD	FASTFOOD.	33	25	1.32
MFG	MANUFACTURIN	9	7	1.29
OFA	OFC A	19	18	1.05
OFB	OFC B	16	15	1.06
OFC	OFFICE C	14	13	1.07
OFM	OFC MED	22	20	1.10
RDV	RESEARCH & D	9.5	8	1.19
RST	RESTRNT	16	16	1.00
RTA	RTL ANCHOR	8	8	1.00
RTN	RTL NGH	15.50	15	1.03
RTR	RTL REG	20	20	1.00
THR	THEATER	12	12	1.00
WHS	WAREHOUSE	9	7	1.29

Direct Capitalization Method: Capitalization is the process of converting a net income stream into an indication of value. The selection of a capitalization rate (Ro) can be developed by several methods. Direct Capitalization is a method used to convert an estimate of a single year's income expectancy into an indication of value in one direct step, either by dividing the income estimate by an appropriate rate or by multiplying the income estimate by an appropriate factor. Extraction of a capitalization rate (Ro) from market surveys and by the band of investment technique are the most accepted methods. They will be utilized to determine a direct capitalization rate for each commercial property type. Another method to develop a capitalization rate is through extracting it from comparable sales. This process was also considered when good market data was available.

Market Survey of Capitalization Rates: Is an analysis of market surveys that were completed to determine capitalization rates for the various commercial property types in the city as of 4/1/2021.

Band of Investment technique: This is a technique in which the capitalization rates attributable components of a capital investment are weighted and combined to derive a weighted average rate that is attributable to the total investment. The two components are the mortgage position and the equity position. The variables considered are the mortgage interest rate, amortization period, holding period, loan to value ratio and the equity yield rate.

Once the capitalization rate is developed the NOI is divided by this rate to determine a value by the income approach.

Below are the capitalization rates supported by the analysis. Estimated Tax Factor 1.9%

Cap Rate Model	Description	Base Cap Rate	Overall Rate	Previous Overall Rate
APT	APARTMENT	6.1	8.0	9.3
BED	NURSING HOME	9.6	11.5	10.5
HTL	HOTEL/MOTEL	9.9	11.8	11.9
IND	INDUSTRIAL	7.5	7.5	8.2
APTR	RES APT	8.0	8.0	11.0
BANK	BANK	9.0	9.0	9.1
CAR	CAR DEAL	9.0	9.0	9.8
FF	FAST FOOD	9.0	9.0	12.1
MIX	MIXED USE	7.9	9.8	12.5
OFF	OFFICE	9.0	10.9	9.8
REST	RESTAURANT	10.0	10.0	10.0
RET	RETAIL	7.1	9.0	9.8
ROOM	HOSPITALITY	10.0	11.9	11.9
SSS	SERVICE STAT	10.7	10.7	10.5

Sales Approach Methodology: The sales comparison approach is the process of comparing the subject property to other comparable properties, which have sold within a reasonable period, adjusting the sale prices of those comparable properties to compensate for differences, and weighing the value indications developed to arrive at an opinion of market value for the subject property.

The sales comparison approach reflects the actions and reactions of typical buyers and sellers in the marketplace. A comparative analysis process is completed to determine and define similarities and differences of properties and transactions that can affect value. These elements may include property rights appraised, financing terms, market conditions, size, location, and physical features.

Below are some sales categories and their respective medians and CODs.

There were 5 retail sales. The median is 0.983 with a COD of 4.078.

There were 4 commercial apartment sales. The median is 0.948 with a COD of 2.591

There were 10 residential apartment type sales. The median is 0.933 with a COD of 6.335.

There were 10 industrial type sales. The median is 0.94 with a COD of 4.63.

There were 9 office sales. The median is 0.956 with a COD of 2.84.

Final Reconciliation: Reconciliation spreadsheets by property type were developed and analyzed. When possible, all approaches to value were reconciled within a range of 0.88 to 1.12 and the cost model was used as the final value estimate. When not possible, the most relevant approach to value for a given parcel was selected. The income approach model was deleted during the reconciliation process when not appropriate to the valuation of a given parcel or property type.

(C)

Nahua NH 2022 Revaluation Summary of Values Conclusions

Vision Government Solutions has completed a preliminary valuation of all the properties, excluding public utilities and telecommunication properties, in Nashua NH for their 2022 Revaluation. A complete review and analysis of all properties was performed. This included the updating of all construction costs, land values and income and capitalization rates for the commercial properties.

Once all the sales were qualified the first step was to adjust the land curve table to reflect a base year of 2022. This was done by raising the land curve 50% based on sales data. The original acre price was \$105,900 and was raised to \$158,900. It is noted below that the neighborhoods had modifiers that in most cases increase land values. We have removed them, further explained below. The effect on the average land value brings the percent change to 40%. The excess land price is \$20,000 and is adjusted per neighborhood by location factors.

Once this was accomplished the next step was to review the land Neighborhood table and Modifier and make further adjustments to lower the Coefficient of Deviation COD. Adjustments were made to some neighborhoods based on the sales data. Most of the Neighborhood factors remained the same. Neighborhood EG changed from 1.25 to 1.10 and NS changed from 1.55 to 1.20. The Modifiers ranged with factors of .25 to 1.40. During the review process we identified all the modifiers within each neighborhood. We determined that the best method was to delete all the factors and to review the sales data based on the land curve pricing and the neighborhood influence factor. Through our analysis we made the appropriate adjustments to create equitable values within each delineated neighborhood.

After the land base curve pricing was determined the next step was to raise the base cost rates to reflect a median sales value for all the different styles of homes to be at 100% based on Marshall & Swift (M&S) cost manual, local building rates and what the sales indicated. This was accomplished by raising the current rates on average by approximately 50% to 55%. The 2018 rate on average was \$95 to \$100 per SF and it was change to approximately \$150 to \$155 per SF for 2022. The next step was to review other characteristics like building size, materials, age, quality of construction rates to make further defined changes.

Once the Construction cost new was developed the property was adjusted for depreciation. The previous vales were based on an effective age method through the physical observation of the property. A depreciation table was developed based on market data to create an equitable determination of depreciation based on the condition of the property. An average depreciation table was developed through the analysis of the sales by age and condition. Then adjustments for inferior condition or superior condition at different levels, like poor, fair, good, very good, were created based on the actual age of the property.

The residential average table ranged from properties below 1972 to new construction. Properties at or below 1972, or 50 years old, were at 35% depreciation for an average condition. If it is inferior to this it would be higher, if superior it would be lower. The table continues to a new building, or 0 years old. For example, a property built in 1980 is at 29% depreciation, a 1990 is at 22%, 2000 is at 15%, a 2010 is at 8% ,2020 at 1.5%. During the field review a determination of condition was completed based on property inspection and the inspection guidelines. This was applied to the record card. Once the

depreciated value is determined it is added to the land value, outbuilding value and extra feature value to determine a final value.

These rates and value conclusions were tested against qualified sales that have occurred from 4/1/2021 to 3/31/2022 to ensure they are at market value.

Below is a breakdown of the old to new value change by land class and residential building style. Also included are various sales analysis studies by land class, style, age and residential neighborhood to indicate that the assessments are at 100% of market value based on a comparison of recent sales data.

Old to New Review

<u>Land Class</u>		<u>Residential Style</u>	
Type of Property	% AV Change	Type of Style	% AV Change
Single Family	41%	Split Level	38%
Residential Condos	48%	Colonial	38%
Two Family	55%	Raised Ranch	42%
Three Family	55%	Modern Contemporary	39%
Apartment	60%	Cape	42%
Vacant Land	40%	Ranch	43%
Commercial	5%	Conventional	49%
Industrial	13%	Bungalow	50%
Excluding Utilities		Gambrel	43%
Mixed Use	42%	Dutch Colonial	45%
Manufactured Homes	81%		

Sales Ratio Reports

Land Use Code

One to Three Family

4/1/2021 to 3/31/2022

Land Use Code	Count	Mean	Median	COD	Median Sale
Single Family	646	100%	99%	5.68%	\$411,767
Two Family	75	101%	100%	7.50%	\$415,000
Three Family	10	94%	94%	4.45%	\$469,000

Sales Ratio Reports

Single Family Styles

4/1/2021 to 3/31/2022

Style	Count	Mean	Median	COD
Ranch	144	100%	100%	5.17%
Split Level	5	101%	101%	2.80%
Colonial	168	99%	99%	6.03%
Cape	136	98%	98%	5.56%
Bungalow	10	99%	98%	4.21%
Conventional	72	103%	101%	7.36%
Modern Contemporary	10	106%	104%	6.08%
Raised Ranch	81	100%	100%	5.10%
Gambrel	30	98%	98%	4.28%

Sales Ratio Reports
Single Family Neighborhoods
4/1/2021 to 3/31/2022

NBHD	Count	Mean	Median	COD
EA	11	100%	101%	3.06%
EF	18	101%	100%	5.98%
EG	11	101%	103%	4.09%
FH	11	112%	111%	5.81%
MA	29	102%	101%	4.97%
MF	31	99%	98%	7.89%
NA	339	99%	99%	5.22%
NF	81	99%	100%	5.54%
NG	113	100%	100%	5.78%
NS	4	104%	106%	3.78%

Sales Ratio Reports
Two and Three Family Neighborhoods
4/1/2021 to 3/31/2022

NBHD	Count	Mean	Median	COD
EAM	5	102%	100%	4.91%
EFM	2	94%	94%	0.21%
FHM	8	101%	103%	8.65%
MAM	15	100%	100%	8.36%
MFM	11	100%	101%	7.32%
NAM	2	102%	102%	1.08%
NFM	11	100%	101%	7.32%

Sales Ratio Reports
Year Built One to Three Family
4/1/2021 to 3/31/2022

Year Built	Count	Mean	Median	COD
Less than 1900	41	103%	101%	7.09%
1900 to 1930	123	101%	100%	6.85%
1931 to 1950	56	99%	100%	6.87%
1951 to 1965	175	99%	99%	5.40%
1966 to 1980	173	98%	98%	4.95%
1981 to 1990	94	100%	100%	5.55%
1991 to 2000	27	101%	101%	5.88%
Greater than 2001	50	102%	103%	5.86%

Sales Ratio Reports

Land Use Code

Manufactured Homes

4/1/2021 to 3/31/2022

<u>Land Use Code</u>	<u>Count</u>	<u>Mean</u>	<u>Median</u>	<u>COD</u>	<u>Median Sale</u>
1031	57	94%	96%	10.42%	\$125,000

Sales Ratio Reports

Manufactured Homes

4/1/2021 to 3/31/2022

<u>Style</u>	<u>Count</u>	<u>Mean</u>	<u>Median</u>	<u>COD</u>
20	38	94%	94%	10.82%
20DW	19	95%	99%	9.26%

Sales Ratio Reports

Land Use Code

Condominiums

4/1/2021 to 3/31/2022

<u>Land Use Code</u>	<u>Count</u>	<u>Mean</u>	<u>Median</u>	<u>COD</u>	<u>Median Sale</u>
1020	27	99%	98%	5.23%	\$581,000
1021	410	100%	100%	6.30%	\$300,500

Sales Ratio Reports

Condos Styles

4/1/2021 to 3/31/2022

<u>Style</u>	<u>Count</u>	<u>Mean</u>	<u>Median</u>	<u>COD</u>
55CW	1	96%	96%	0%
55DN	86	99%	99%	5.72%
55DW	22	100%	99%	4.96%
55G	184	101%	100%	7.24%
55T	141	100%	100%	5.33%

Sales Ratio Reports

Land Use Code

Apartments

4/1/2020 to 3/31/2022

<u>Land Use Code</u>	<u>Count</u>	<u>Mean</u>	<u>Median</u>	<u>COD</u>
Apartments	26	98%	97%	4.71%

Sales Ratio Reports

Land Use Code

Mix Use

4/1/2020 to 3/31/2022

<u>Land Use Code</u>	<u>Count</u>	<u>Mean</u>	<u>Median</u>	<u>COD</u>
Mix Use	4	97%	987%	1.43%

Sales Ratio Reports

Land Use Code

Commercial

4/1/2020 to 3/31/2022

<u>Land Use Code</u>	<u>Count</u>	<u>Mean</u>	<u>Median</u>	<u>COD</u>
Commercial	26	97%	96%	3.13%

Sales Ratio Reports

Land Use Code

Industrial

4/1/2020 to 3/31/2022

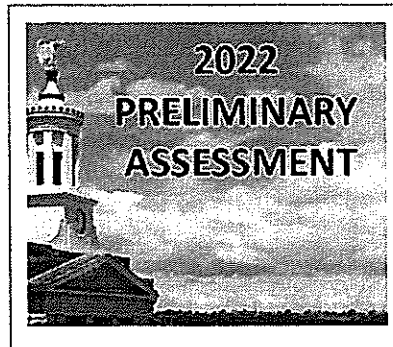
<u>Land Use Code</u>	<u>Count</u>	<u>Mean</u>	<u>Median</u>	<u>COD</u>
Industrial	26	95%	96%	3.52%

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Posted on: August 24, 2022

NEW 2022 PRELIMINARY ASSESSMENT

The City of Nashua, in partnership with Vision Government Solutions, has completed the 2022 state mandated city-wide Revaluation Update of all real property. This is the most current revaluation since 2018 and represents the *fair market value of property as of April 1, 2022*. Please note that this is not a tax bill and that the indicated value does not reflect any exemptions or tax credits. Please do NOT multiply your new assessment by the current (2021) tax rate, as the new (2022) rate has not been finalized. It is anticipated that the State of NH-DRA will finalize the tax rate in October/November 2022.



Any property owner wishing to have their new preliminary assessment reviewed with a representative of Vision Government Solutions may schedule an informal hearing appointment to be conducted either by telephone or in person at the library.

Options for how to schedule a TELEPHONE APPOINTMENT or IN-PERSON APPOINTMENT at the Nashua Public Library at 2 Court St, Chandler Wing
Deadline to schedule an appointment - Monday September 12, 2022

1. Call toll free 1-888-844-4300 between the hours of 9:00 AM – 4:00 PM Monday – Friday
2. Go to: www.vgsi.com/schedules, click on Nashua, NH Hearings and follow the instructions. If you wish to book more than two parcels for an informal hearing, please call the toll free number above.
 - o All hearings will be conducted by appointment only.
 - o Please have your account number available when making your appointment (Letters were mailed 8/24)
 - o Hearings will be held between August 29th through September 19th, 2022
 - o Call center operators making the appointments are not qualified to discuss values or valuation data

Topics of discussion during the hearing can include:

- 1) Explanations of the valuation and information on the property record card; and
 - 2) Market data used to determine value
- Vision representatives are unable to discuss property taxes.

Visit the City of Nashua's Equitable Property Value website:

<https://equitable-property-value-nashuamaps.hub.arcgis.com/>

We thank you for your cooperation during this revaluation.

City of Nashua

Vision Government Solutions

 **Public Notices**

[◀ Back](#)



August 25, 2022 8:00 AM

2022 PRELIMINARY ASSESSMENT - City-wide Revaluation Update

The City of Nashua, in partnership with Vision Government Solutions, has completed the 2022 state mandated city-wide Revaluation Update of all real property.

This is the most current revaluation since 2018 and represents the fair market value of property as of April 1, 2022. Please note that this is not a tax bill and that the indicated value does not reflect any exemptions or tax credits. **Please do NOT multiply your new assessment by the current (2021) tax rate, as the new (2022) rate has not been finalized.** It is anticipated that the State of NH-DRA will finalize the tax rate in October/November 2022.

Any property owner wishing to have their new preliminary assessment reviewed with a representative of Vision Government Solutions may schedule an informal hearing appointment to be conducted either by telephone or in person at the library. [Read the Full News Release...](#)

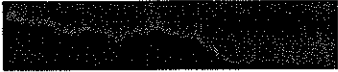
Visit the City of Nashua's Equitable Property Value website:
<https://equitable-property-value-nashuamaps.hub.arcgis.com/>

(E)



City of Nashua
229 Main Street
Nashua, NH 03060

Vision Government Solutions
August 30, 2022



NASHUA, NH 03060-4457

ACCOUNT: [REDACTED]

Land Use: 1401 - 1 UNIT

Property Location: 18 ACTON ST, 34

Old 2021 Final Assessment: \$241,200

NEW 2022 PRELIMINARY ASSESSMENT: \$335,400

Dear Property Owner,

The City of Nashua, in conjunction with Vision Government Solutions, has completed the 2022 state mandated city-wide Revaluation Update of all real property. This is the most current revaluation since 2018 and represents the fair market value of the property as of April 1, 2022. Please note that this is not a tax bill and that the indicated value does not reflect any exemptions or tax credits. Please do NOT multiply your new assessment by the current (2021) tax rate, as the new (2022) rate has not been finalized. It is anticipated that the State of NH-DRA will finalize the tax rate in October/November 2022.

Any property owner wishing to have their new preliminary assessment reviewed with a representative of Vision Government Solutions **may schedule an informal hearing appointment to be conducted either by telephone or in person at the library.**

Options for how to schedule a TELEPHONE APPOINTMENT or IN-PERSON APPOINTMENT at the Nashua Public Library at 2 Court St, Chandler Wing
Deadline to schedule an appointment = Monday September 12, 2022

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2. Go to: www.vgsi.com/schedules, click on Nashua, NH Hearings and follow the instructions. If you wish to book more than two parcels for an informal hearing, please call the toll free number above.

- All hearings will be conducted **by appointment only**
- Please have a copy of this letter with the account number listed above available when making your appointment
- Hearings will be held between August 29th and September 19th, 2022
- Call center operators making the appointments are not qualified to discuss values or valuation data

Topics of discussion during the hearing can include:

- 1) Explanations of the valuation and information on the property record card; and
- 2) Market data used to determine value

Vision representatives are unable to discuss property taxes.

If you have any questions please visit the City of Nashua's Equitable Property Value website:
<https://www.nashuanh.gov>

We thank you for your cooperation during this revaluation.

City of Nashua Vision Government Solutions

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CITY OF NASHUA ASSESSING DEPARTMENT QUARTERLY MONITOR



September 2, 2022

Volume 23

PO Box 2019
Nashua, NH 03061

Phone: 603-589-3040
Fax: 603-589-3079
Email: Assesshelp@nashuanh.gov
Website: <https://www.nashuanh.gov/150/Assessing-Department>

Hours:
Monday -Friday
8 a.m. - 5 p.m.

IMPORTANT DATES

Board of Assessors Meetings

September 15th
Regular Meeting
9:00 - 11:00 am

October 6th
Regular Meeting
9:00 - 11:00 am

October 20th
Regular Meeting
9:00 - 11:00 am

Agendas and minutes
of past meetings can be
found here:

<https://www.nashuanh.gov/AgendaCenter/Board-of-Assessors-6>

To contact the Assessing
Department please email:
assesshelp@nashuanh.gov
and inquiries will be
responded to accordingly.

2022 FULL MEASURE & LIST REVALUATION

The City of Nashua, in partnership with Vision Government Solutions, has completed the 2022 state mandated city-wide Revaluation Update of all real property. This is the most current revaluation since 2018 and represents the fair market value of property as of April 1, 2022.

Property owners should have received their preliminary assessments by mail. **Please note that this is not a tax bill** and that the indicated value does not reflect any exemptions or tax credits. **Please do NOT multiply your new assessment by the current (2021) tax rate**, as the new (2022) rate has not been finalized. It is anticipated that the State of NH-DRA will finalize the tax rate in October/November 2022.

Visit the City of Nashua's Equitable Property Value website:

<https://equitable-property-value-nashuamaps.hub.arcgis.com/>

NEW 2022 PRELIMINARY ASSESSMENT

The City of Nashua, in partnership with Vision Government Solutions
2022 STATE MANDATED CITY-WIDE REVALUATION UPDATE
2022 Revaluation Data - this is not a tax bill.

LEARN MORE **EQUITABLE PROPERTY VALUE WEBSITE**

How were values for the 2022 revaluation determined?

- Revaluation Overview
- Goals and Types of Revaluations
- How Land and Buildings are Valued
- Effects of Property Condition on Value
- Is my Assessment Correct?
- Preparing for a Hearing
- Sample Revaluation Forms
- Frequently Asked Questions



**ArcGIS Hub,
Equitable
Property
Value, and
Revaluation
Solution is
LIVE**

The City of Nashua is pleased to provide our property owners with a City-wide Property Revaluation Solution. Accessible on our website, you will find:

Revaluation Overview

Documents & Milestones

Property Values by Owner/Address

Current vs new assessment values and potential outlier values

Tax Parcel Map Viewer

Residential and Commercial Sales

Do you have Questions on your New Property Assessment?

Any property owner wishing to have their new preliminary assessment reviewed with a representative of Vision Government Solutions may schedule an informal hearing appointment to be conducted either by telephone or in person at the library.

**Schedule a TELEPHONE APPOINTMENT or IN-PERSON APPOINTMENT at the Nashua Public Library at 2 Court St, Chandler Wing
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Topics of discussion during the hearing can include:

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- 2) Market data used to determine value

Vision representatives are unable to discuss property taxes.

You may gather more information about the Full Revaluation project on a direct link at <https://www.nashuanh.gov/1285/2022-Full-Measure-List-Appraisal-and-Rev> or at the Assessing Department page on the City website. Board of Assessors updates, status reports, the Revaluation contract and amendments and additional information from Vision Government Solutions may also be found on this page.

THE ASSESSING "MONITOR":

We will be issuing updates quarterly to our residents in our Newsletter. To sign up please visit the Assessing page on the Nashua city website:

www.nashuanh.gov/assessing.



THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Public Items to be presented by Paul Sullivan, Chief Assessor

A meeting of the Board of Assessors is scheduled for Thursday, September 15, 2022 at 9:00AM, in the auditorium at City Hall, 229 Main Street, Nashua, NH 03060.

1. Communications – Department Update



THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Public Items to be presented by Greg Turgiss

A meeting of the Board of Assessors is scheduled for Thursday September 15, 2022 at 9:00AM at City Hall 229 Main St. in the Auditorium.

- 1. Presentation of Timber Warrant for Report of Wood Cuts**
 - a. City's Recommendation – To Waive**
 - b. Motion: To Waive the yield tax for wood cut on municipal owned property for Map C / Lot 2851 and Map C / Lot 726 under RSA 79:3-b**
 - c. Motion: To Not Waive the yield tax for wood cut on municipal owned property for Map C / Lot 2851 and Map C / Lot 726 under RSA 79:3-b.**
- 2. Nashua Regional Cancer Center, Andrew DesRosiers to explain the late filing of A-9 and A-12.**
- 3. Late filing of Nashua Regional Cancer Center's A-9 and A12**
 - a. City's Recommendation- Approval**
 - b. Motion: To approve the late filing of Nashua Regional Cancer Center's A-9 and A-12 for the property located at 11 North Southwood Dr. Acct# 47,730**
 - c. Motion: To deny the late filing of Nashua Regional Cancer Center's A-9 and A-12 for the property located at 11 North Southwood Dr. Acct# 47,730**

- 4. *Provided the BOA accepts the late filing of Nashua Regional Cancer Center's A-9 and A-12 for the property located at 11 North Southwood Dr. Acct# 47,730**
 - a. City's Recommendation- Approval**
 - b. Motion: To approve the Charitable Exemption for Nashua Regional Cancer Center for the property located at 11 North Southwood Dr. Acct# 47,730**
 - c. Motion: To deny the Charitable Exemption for Nashua Regional Cancer Center for the property located at 11 North Southwood Dr. Acct# 47,730**

TITLE V TAXATION

CHAPTER 79 FOREST CONSERVATION AND TAXATION

Section 79:3-b

79:3-b Waiver of Yield Tax by Municipality in Certain Cases. – When timber harvesting is conducted on land owned by, and located in, a municipality, the municipality may waive the yield tax, but shall report the location, species, and volume of wood and timber cut to the commissioner of revenue administration, who shall send one copy of the report to the division of forests and lands of the department of natural and cultural resources.

Source. 2018, 182:1, eff. Sept. 1, 2018.



THE CITY OF NASHUA

Administrative Services Division

Assessing Department

"The Gate City"

Waiver of Yield tax

To: City of Nashua – Board of Assessors

From: Greg Turgiss, Assessor

CC: Paul Sullivan, Chief Assessor

Date: September 7, 2022

Re: Waiver Requests – Waiver of Yield Tax for wood cut on municipal owned property

Comments:

Property ID: C -2851 & C-762

Abatement Request: Approval

Date: _____ Board of Assessor Signature: _____

Date: _____ Board of Assessor Signature: _____

Date: _____ Board of Assessor Signature: _____

RECEIVED

MAR 01 2022

FORM PA-7

(Assigned by Municipality)

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION NOTICE OF INTENT TO CUT WOOD OR TIMBER

ASSESSOR'S OFFICE CITY HALL

For Tax Year April 1, 2021 to March 31, 2022

YR 21 - TOWN 315 - OP# 01 - T

PLEASE TYPE OR PRINT (If filling in form on-line; use TAB Key to move through fields)

- 1. Town/City of: Nashua
2. Tax Map/Block/Lot or USFS Sale Name & Unit No. Map C Lot 2851
3. Intent Type: Original (X) Supplemental ()
4. Name of Access Road: Buckmeadow
5a. Acreage of Lot: 20.05 Acreage of Cut: 17.5
5b. Anticipated Start Date: 2/28/22
6. Type of ownership (check only one):
a. Owner of Land and Stumpage (Sole Owner) (X)
b. Owner of Land and Stumpage (Joint Tenants) ()
c. Owner of Land and Stumpage (Tenants in Common) ()
d. Previous owner retaining deeded timber rights ()
e. Owner/Purchaser of stumpage & timber rights on public lands ()

REPORT OF CUT / CERTIFICATE TO BE SENT TO:
OWNER () OR LOGGER / FORESTER (X)
BY MAIL () OR E-MAIL (X)

7. I/We hereby accept responsibility for reporting all timber cut within 60 days after the completion of the operation or by May 15, whichever comes first. I/We also assume responsibility for any yield tax which may be assessed. (If a corporation, an officer must sign.)

Attach a signature page for additional owners.

Signature of James W. Donchess, dated 3/1/22

Signature and address information for City of Nashua, 224 Main Street, Nashua, NH 03060. E-mail: donchessj@nashuanh.gov

FOR MUNICIPAL ASSESSING OFFICIALS ONLY

- The Selectmen/Municipal Assessing Officials hereby certify that:
1. All owners of record have signed the Intent;
2. The land is not under the Current Use Unproductive category;
3. The form is complete and accurate; and
4. Any timber tax bond required has been received.
5. The tax collector will be notified within 30 days of receipt pursuant to RSA 79:10.
6. This form to be forwarded to DRA within 30 days.

Signature and date lines for Municipal Assessing Officials.

8. Description of Wood or Timber To Be Cut

Table with columns: Species, Estimated Amount To Be Cut. Includes entries for White Pine (12.75 MBF), Hemlock, Red Pine, Spruce & Fir, Hard Maple, White Birch, Yellow Birch, Oak, Ash, Soft Maple, Biomass Chips (625), High Grade Spruce/Fir (Tons), Cordwood & Fuelwood (20 Cords).

9. Species and Amount of Wood or Timber For Personal Use or Exempt. See exemptions on back of form.

Table with columns: Species, Amount.

10. By signing below, the Logger/Forester or person responsible for cutting hereby accepts responsibility for verifying the volumes of wood and timber to be reported by the owner, and certifies that they are familiar with RSA 227-J, the timber harvest laws.

Signature of John Severino, dated 1/28/22. Address: 14 B+B Lane, Weare, NH 03281. E-mail: RSeverino@severinotrucking.com

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
REPORT OF WOOD OR TIMBER CUT
RSA 79:11
See instructions on back of form

Dick Severino

OPERATION # 21-315-01-T

For Tax Year April 1, 2021 to March 31, 2022

Mailing Address:

- City/Town of: NASHUA
- Tax Map/Lot # or USFS sale name/unit #: C / 2851
- Exact Acreage of Cut: 17
- Is the cutting complete? Yes No
- If yes, date cutting was completed? 7/15/22
- Names of ALL purchasers that the forest products were sold to:
 - NAME Bridge water Power
 - NAME Cowineau
 - NAME Stored Solar
 - NAME Diprizio
 - NAME Base Lumber
- I hereby report the wood or timber cut under penalty of perjury.
(If a corporation, an officer must sign)

SIGNATURE (IN INK) OF OWNER(S) OR CORPORATE OFFICER _____ DATE _____

SIGNATURE (IN INK) OF OWNER(S) OR CORPORATE OFFICER _____ DATE _____

CORPORATE OFFICER NAME AND TITLE _____ DATE _____

PRINT OWNER(S) NAME - (Attach a signature page for additional owners).

MAILING ADDRESS _____

CITY / TOWN _____ STATE _____ ZIP CODE _____

TELE NO. _____

8. Description of Wood or Timber Cut

SPECIES	EXACT SCALE CUT USE INTERNATIONAL 1/4 RULE LOG SCALE MBF = (THOUSAND BOARD FEET)			
White Pine			17.56	-
Hemlock				
Red Pine				
Spruce & Fir				
Hard Maple				
White Birch				
Yellow Birch				
Oak				
Ash				
Soft Maple				
Beech/ Pallet/ Tie Logs				
Others (Specify)				
PULPWOOD		TONS		
Spruce & Fir				
Hardwood & Aspen				
Pine				
Hemlock				
Biomass Chips			734.7	-
MISCELLANEOUS:				
High Grade Spruce/Fir =TONS				
Cordwood & Fuelwood =CORDS			18	-

9. Species and Amount of Wood or Timber for Personal Use or Exempt. See exemptions on back of form.

Species:	Amount

10. Under penalty of perjury, I (the logger/forester or person responsible for cutting) declare that all information in Sections 6, 8, & 9 are true and correct.

John Brown Sons M. Peter Hen
SIGNATURE (IN INK) OF LOGGER/FORESTER RESPONSIBLE FOR CUTTING

DATE: _____

PENALTY: Pursuant to RSA 21-J:39, a person who fails to file a Report of Wood or Timber Cut with the proper assessing officials or fails to send copies to the Department of Revenue administration, in accordance with RSA 79:11, may be guilty of a misdemeanor.

DOOMAGE: If an owner neglects to file a report or willfully falsifies a report, the assessing officials shall assess doamage which is two times what the tax would have been if the report has been properly filed. Refer to RSA 79:12 for the complete statute on doamage.

RECEIVED

MAR 01 2022

FORM PA-7

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION NOTICE OF INTENT TO CUT WOOD OR TIMBER

ASSESSOR'S OFFICE CITY HALL NASHUA, NH

(Assigned by Municipality)

For Tax Year April 1, 2021 to March 31, 2022

YR 21 TOWN 315 OP# 02 T

PLEASE TYPE OR PRINT (If filling in form on-line; use TAB Key to move through fields)

- 1. Town/City of: Nashua
2. Tax Map/Block/Lot or USFS Sale Name & Unit No. Map C Lot 752
3. Intent Type: Original (X) Supplemental ()
4. Name of Access Road: Buckmeadow
5a. Acreage of Lot: 3.91 Acreage of Cut: 2
5b. Anticipated Start Date: 2/28/22
6. Type of ownership (check only one):
a. Owner of Land and Stumpage (Sole Owner) (X)
b. Owner of Land and Stumpage (Joint Tenants) ()
c. Owner of Land and Stumpage (Tenants In Common) ()
d. Previous owner retaining deeded timber rights ()
e. Owner/Purchaser of stumpage & timber rights on public lands ()

REPORT OF CUT / CERTIFICATE TO BE SENT TO:
OWNER () OR LOGGER / FORESTER (X)
BY MAIL () OR E-MAIL (X)

7. I/We hereby accept responsibility for reporting all timber cut within 60 days after the completion of the operation or by May 15, whichever comes first. I/We also assume responsibility for any yield tax which may be assessed. (If a corporation, an officer must sign.)

Attach a signature page for additional owners.

SIGNATURE (in ink) OF OWNER(S) OR CORPORATE OFFICER(S) DATE SIGNED
James W. Donchess 3/1/22

SIGNATURE (in ink) OF OWNER(S) OR CORPORATE OFFICER(S) DATE SIGNED
City of Nashua
229 Main Street
Nashua NH 03060
donchessj@nashuanh.gov
603 584 3260

8. Description of Wood or Timber To Be Cut

Table with 2 columns: Species, Estimated Amount To Be Cut. Includes rows for White Pine, Hemlock, Red Pine, Spruce & Fir, Hard Maple, White Birch, Yellow Birch, Oak, Ash, Soft Maple, Beech/Pallet/Tie & Mat Logw Pine Box, Other (Specify), Pulpwood, Tons, Spruce & Fir, Hardwood & Aspen, Pine, Hemlock, Biomass Chlps (100), Miscellaneous, High Grade Spruce/Fir (Tons), Cordwood & Fuelwood (Cords).

9. Species and Amount of Wood or Timber For Personal Use or Exempt. See exemptions on back of form.

Table with 2 columns: Species, Amount.

10. By signing below, the Logger/Forester or person responsible for cutting hereby accepts responsibility for verifying the volumes of wood and timber to be reported by the owner, and certifies that they are familiar with RSA 227-J, the timber harvest laws.

SIGNATURE (in ink) OF PERSON RESPONSIBLE FOR CUT DATE
John Brown & Sons Inc 1/28/22
M. Bob Lane
Leane NH 03081
407.529.7874 RSeverino@severinotrucking.com

FOR MUNICIPAL ASSESSING OFFICIALS ONLY

The Selectmen/Municipal Assessing Officials hereby certify that:
1. All owners of record have signed the intent;
2. The land is not under the Current Use Unproductive category;
3. The form is complete and accurate; and

- 4. Any timber tax bond required has been received. \$ Date:
5. The tax collector will be notified within 30 days of receipt pursuant to RSA 79:10.
6. This form to be forwarded to DRA within 30 days.

SIGNATURE OF MUNICIPAL ASSESSING OFFICIAL DATE
3/3/22

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
 REPORT OF WOOD OR TIMBER CUT
 RSA 79:11

*D. J. Foster
 General*

See instructions on back of form

For Tax Year April 1, 2021 to March 31, 2022

OPERATION # 21-315-02-T

8. Description of Wood or Timber Cut

Mailing Address:

SPECIES	EXACT SCALE CUT USE INTERNATIONAL 1/4 RULE LOG SCALE				
	MBF = (THOUSAND BOARD FEET)				
White Pine					
Hemlock					
Red Pine					
Spruce & Fir					
Hard Maple					
White Birch					
Yellow Birch					
Oak					
Ash					
Soft Maple					
Beech/ Pallet/ Tie Logs					
Others (Specify)					
PULPWOOD	TONS				
Spruce & Fir					
Hardwood & Aspen					
Pine					
Hemlock					
Biomass Chips					124.6
MISCELLANEOUS:					
High Grade Spruce/Fir =TONS					
Cordwood & Fuelwood =CORDS					

1. City/Town of: NASHUA

2. Tax Map/Lot # or USFS sale name/unit #: C 1762

3. Exact Acreage of Cut: 2

4. Is the cutting complete? Yes No

5. If yes, date cutting was completed? 7/15/22

6. Names of ALL purchasers that the forest products were sold to:

NAME Bridgewater Power

NAME Old castle

NAME _____

NAME _____

7. I hereby report the wood or timber cut under penalty of perjury.
(If a corporation, an officer must sign)

SIGNATURE (IN INK) OF OWNER(S) OR CORPORATE OFFICER _____ DATE _____

SIGNATURE (IN INK) OF OWNER(S) OR CORPORATE OFFICER _____ DATE _____

CORPORATE OFFICER NAME AND TITLE _____ DATE _____

PRINT OWNER(S) NAME - (Attach a signature page for additional owners).

MAILING ADDRESS _____

CITY / TOWN _____ STATE _____ ZIP CODE _____

TELE NO. _____

9. Species and Amount of Wood or Timber for Personal Use or Exempt. See exemptions on back of form.

Species:	Amount

10. Under penalty of perjury, I (the logger/forester or person responsible for cutting) declare that all information in Sections 6, 8, & 9 are true and correct.

John Brown + Sons Mr. Peter Hen
 SIGNATURE (IN INK) OF LOGGER/FORESTER RESPONSIBLE FOR CUTTING

DATE 8/24/22

PENALTY: Pursuant to RSA 21-J:39, a person who fails to file a Report of Wood or Timber Cut with the proper assessing officials or fails to send copies to the Department of Revenue administration, in accordance with RSA 79:11, may be guilty of a misdemeanor.
DOOMAGE: If an owner neglects to file a report or willfully falsifies a report, the assessing officials shall assess doomage which is two times what the tax would have been if the report has been properly filed. Refer to RSA 79:12 for the complete statute on doomage.



THE CITY OF NASHUA

*Administrative Services Division,
Assessing Department*

"The Gate City"

Staff Items Exemptions Approvals – Public

A meeting of the Board of Assessors is scheduled for Thursday, September 15, 2022, 2022 at 9:00AM, in the auditorium at City Hall, 229 Main Street, Nashua, NH 03060.

Charitable Exemptions

Charitable Exemptions for 2022 with a Recommendation for Approval

47730 NASHUA REGIONAL CANCER CENTER

We hereby approve the above presented list.

September 15, 2022

Daniel Hansberry

September 15, 2022

Robert Earley

September 15, 2022

Paul Bergeron